

Due to ROE on Tuesday, October 15th
Due to ISBE on Friday, November 15th
SD/JA19

☒ School District
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division
100 North First Street, Springfield, Illinois 62777-0001
217/785-8779
**Illinois School District/Joint Agreement
Annual Financial Report ***
June 30, 2019

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>	<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>
School District/Joint Agreement Number: 19-022-2030-26	<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL	Name of Auditing Firm: Klein Hall CPAs
County Name: DuPage		Name of Audit Manager: Andrew Mace
Name of School District/Joint Agreement: Naperville Community School District No. 203		Address: 3957 75th Street
Address: 203 W. Hillside Road		City: Aurora
City: Naperville		State: IL
Email Address: mbrown1@naperville203.org		Zip Code: 60504
Zip Code: 60540		Phone Number: 630-898-5578
		Fax Number: 630-225-5128
		IL License Number (9 digit): 066-003910
		Expiration Date: 11/30/2021
		Email Address: amace@kleinhalcpa.com
<u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer	<u>Single Audit Status:</u> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?	ISBE Use Only
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print):	Township Treasurer Name (type or print)	Regional Superintendent/Cook ISC Name (Type or Print):
Email Address:	Email Address:	Email Address:
Telephone:	Telephone:	Telephone:
Fax Number:	Fax Number:	Fax Number:
Signature & Date:	Signature & Date:	Signature & Date:

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
ISBE Form SD50-35/JA50-60 (05/19-version1)

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100.
In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.
Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)

This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

[23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C \(Part 100\)](#)

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on page 27, line 78)
- Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- Before submitting AFR - **be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
- Submit AFR Electronically**
 - The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**
[Attachment Manager Link](#)
 - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.
Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embed them for you.*
- Submit Paper Copy of AFR with Signatures**
 - The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
 - Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
 - Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
[Federal Single Audit 2 CFR 200.500](#)
- Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
- Qualifications of Auditing Firm**
 - School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

INSTRUCTIONS: If your review and testing of State, Local, and Federal Programs revealed any of the following statements to be true, then check the box on the left and attach the appropriate findings/comments.

PART A - FINDINGS

- ☐ 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act*. [5 ILCS 420/4A-101]
- ☐ 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code* [105 ILCS 5/8-2; 10-20.19; 19-6].
- ☐ 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code* [105 ILCS 5/10-20.21].
- ☐ 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.].
- ☐ 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- ☐ 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- ☐ 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- ☐ 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act* [30 ILCS 115/12].
- ☐ 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per *Illinois School Code* [105 ILCS 5/10-22.33, 20-4 and 20-5].
- ☐ 10. One or more interfund loans were outstanding beyond the term provided by statute *Illinois School Code* [105 ILCS 5/10-22.33, 20-4, 20-5].
- ☐ 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code* [105 ILCS 5/17-2A].
- ☐ 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- ☐ 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code* [105 ILCS 5/2-3.27; 2-3.28].
- ☐ 14. At least one of the following forms was filed with ISBE late: The FY18 AFR (ISBE FORM 50-35), FY18 Annual Statement of Affairs (ISBE Form 50-37) and FY19 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code* [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].

PART B - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [105 ILCS 5/1A-8] .

- ☐ 15. The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation of current year taxes are still outstanding, as authorized by *Illinois School Code* [105 ILCS 5/17-16 or 34-23 through 34-27].
- ☐ 16. The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Aid certificates or tax anticipation warrants and revenue anticipation notes.
- ☐ 17. The district has issued school or teacher orders for wages as permitted in *Illinois School Code* [105 ILCS 5/8-16, 32-7.2 and 34-76] or issued funding bonds for this purpose pursuant to *Illinois School Code* [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8].
- ☐ 18. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

PART C - OTHER ISSUES

- ☐ 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- ☐ 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- ☐ 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- ☒ 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1991 (Ex: 00/00/0000)
- ☐ 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

PART D - EXPLANATION OF ACCOUNTING PRACTICES FOR LATE MANDATED CATEGORICAL PAYMENTS

(For School Districts who report on an Accrual/Modified Accrual Accounting Basis only)

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, 3510, 3120, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2019, identify those late payments recorded as Intergovernmental Receivables, Other Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

24. Enter the date that the district used to accrue mandated categorical payments

Date8/30/2019
25. For the listed mandated categorical (Revenue Code (3110, 3500, 3510, 3100, 3105) that were vouchered prior to June 30th, but not released until after year end as reported in ISBE FRIS system, enter the amounts that were accrued in the chart below.

Account Name	3110	3500	3510	3100	3105	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)						0
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)		166,907	1,270,367	364,378		1,801,652
Total						1,801,652

- Revenue Code (3110-Sp Ed Personnel, 3510-Sp Ed Transportation, 3500-Regular/Vocational Transportation, 3105-Sp Ed Funding for Children Requiring Services, 3100-Sp Ed Private Facilities, 3120-Sp Ed Regular Orphanage Individual, 3950-Regual Orphans & Foster Children)

PART E - QUALIFICATIONS OF AUDITING FIRM

- School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program for the current peer review.
- A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

Comments Applicable to the Auditor's Questionnaire:

Name of Audit Firm (print)

The undersigned affirms that this audit was conducted by a qualified auditing firm and in accordance with the applicable standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.

Signature

mm/dd/yyyy

Note: A PDF with signature is acceptable for this page. Enter the location on signature line e.g. PDF in Opinion Page with signature

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year <u>2018</u>				Equalized Assessed Valuation (EAV):				4,944,725,198				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s): 0.031833		+ 0.006843		+ 0.001532		= 0.040210		0.000205				
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
16	276,746,021		255,105,063		21,640,958		200,201,035						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0		0		0		0		0				
23	Other		Total										
24	0		0										
25	** The numbers shown are the sum of entries on page 24.												
26													
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/> a. 6.9% for elementary and high school districts,		682,372,077										
32	<input checked="" type="checkbox"/> b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		17,677,455								
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/> Pending Litigation												
45	<input type="checkbox"/> Material Decrease in EAV												
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
47	<input type="checkbox"/> Adverse Arbitration Ruling												
48	<input type="checkbox"/> Passage of Referendum												
49	<input type="checkbox"/> Taxes Filed Under Protest												
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
52													
53	Comments:												
54													
55													
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61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
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ESTIMATED FINANCIAL PROFILE SUMMARY
 (Go to the following website for reference to the Financial Profile)
<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

District Name:	Naperville Community School District No. 203
District Code:	19-022-2030-26
County Name:	DuPage

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	200,201,035.00	0.723	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	276,746,021.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	255,105,063.00	0.922	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	276,746,021.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	Value	1.40
Possible Adjustment:					
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	225,655,122.00	318.44	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	708,625.18		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	169,003,290.18		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	4
Long-Term Debt Outstanding (P3, Cell H37)		17,677,455.00	97.40	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		682,372,077.32		Value	0.40
Total Profile Score:					4.00 *
Estimated 2020 Financial Profile Designation:					<u>RECOGNITION</u>

* Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		176,862,193	27,938,946	271,817	7,693,659	4,501,016	0	13,160,324	1,878,548	0
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	93,395,716	16,444,926	0	3,681,758	4,027,577	0	492,666	540,812	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	959,749	0	0	1,437,274	0	0	0	0	0
9	Other Receivables	160	251,900	26,938	0	2,477	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		271,469,558	44,410,810	271,817	12,815,168	8,528,593	0	13,652,990	2,419,360	0
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	0	0	0		0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	1,317,810	2,315,198	0	437,666	0	0	0	3,025	0
28	Contracts Payable	440	5,651,923	(15)	0	(356)	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	11,955,528	(411)	0	(1,111)	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	3,834,820	50,009	0	38,464	429,227	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	95,564,895	16,735,013	0	3,746,702	4,098,625	0	501,356	550,350	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		118,324,976	19,099,794	0	4,221,365	4,527,852	0	501,356	553,375	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	0	0	0	0	0	0	0	0	0
39	Unreserved Fund Balance	730	153,144,582	25,311,016	271,817	8,593,803	4,000,741	0	13,151,634	1,865,985	0
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		271,469,558	44,410,810	271,817	12,815,168	8,528,593	0	13,652,990	2,419,360	0

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2019

	A	B	L	M	N		
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups			
				General Fixed Assets	General Long-Term Debt		
2							
3	CURRENT ASSETS (100)						
4	Cash (Accounts 111 through 115) ¹						
5	Investments	120					
6	Taxes Receivable	130					
7	Interfund Receivables	140					
8	Intergovernmental Accounts Receivable	150					
9	Other Receivables	160					
10	Inventory	170					
11	Prepaid Items	180					
12	Other Current Assets (Describe & Itemize)	190					
13	Total Current Assets		0				
14	CAPITAL ASSETS (200)						
15	Works of Art & Historical Treasures	210		0			
16	Land	220		12,787,618			
17	Building & Building Improvements	230		231,207,274			
18	Site Improvements & Infrastructure	240		11,179,926			
19	Capitalized Equipment	250		31,212,929			
20	Construction in Progress	260		0			
21	Amount Available in Debt Service Funds	340				271,817	
22	Amount to be Provided for Payment on Long-Term Debt	350				17,405,638	
23	Total Capital Assets					286,387,747	17,677,455
24	CURRENT LIABILITIES (400)						
25	Interfund Payables	410					
26	Intergovernmental Accounts Payable	420					
27	Other Payables	430					
28	Contracts Payable	440					
29	Loans Payable	460					
30	Salaries & Benefits Payable	470					
31	Payroll Deductions & Withholdings	480					
32	Deferred Revenues & Other Current Liabilities	490					
33	Due to Activity Fund Organizations	493					
34	Total Current Liabilities					0	
35	LONG-TERM LIABILITIES (500)						
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			17,677,455		
37	Total Long-Term Liabilities					17,677,455	
38	Reserved Fund Balance	714					
39	Unreserved Fund Balance	730					
40	Investment in General Fixed Assets						286,387,747
41	Total Liabilities and Fund Balance		0	286,387,747	17,677,455		

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	205,178,712	34,113,587	12,076	7,611,690	8,387,948	0	975,559	1,140,387	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	17,572,037	0	0	5,744,492	0	0	0	0	0
7	FEDERAL SOURCES	4000	5,549,944	0	296,287	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		228,300,693	34,113,587	308,363	13,356,182	8,387,948	0	975,559	1,140,387	0
9	Receipts/Revenues for "On Behalf" Payments ²	3998	60,525,910	0	0	0	0	0		0	0
10	Total Receipts/Revenues		288,826,603	34,113,587	308,363	13,356,182	8,387,948	0	975,559	1,140,387	0
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	147,935,085				3,192,832				
13	Support Services	2000	67,643,277	25,132,982		12,905,470	4,749,017	0		1,046,239	0
14	Community Services	3000	1,044,823	0		1,675	111,481				
15	Payments to Other Districts & Governmental Units	4000	441,751	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	4,665,324	0	0			0	0
17	Total Direct Disbursements/Expenditures		217,064,936	25,132,982	4,665,324	12,907,145	8,053,330	0		1,046,239	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	60,525,910	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		277,590,846	25,132,982	4,665,324	12,907,145	8,053,330	0		1,046,239	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		11,235,757	8,980,605	(4,356,961)	449,037	334,618	0	975,559	94,148	0
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110	0								
25	Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0						
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			2,290,913						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			40,975						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	1,097,055	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		1,097,055	0	2,331,888	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	2,290,913	0				0			
58	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	40,975	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
76	Total Other Uses of Funds		2,331,888	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(1,234,833)	0	2,331,888	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		10,000,924	8,980,605	(2,025,073)	449,037	334,618	0	975,559	94,148	0
79	Fund Balances - July 1, 2018		143,143,658	16,330,411	2,296,890	8,144,766	3,666,123	0	12,176,075	1,771,837	0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2019		153,144,582	25,311,016	271,817	8,593,803	4,000,741	0	13,151,634	1,865,985	0

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)									
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100								
5	Designated Purposes Levies (1110-1120) ⁷		155,781,353	32,774,880	0	7,206,669	3,783,283	0	952,982	1,081,570
6	Leasing Purposes Levy ⁸	1130	0	0						
7	Special Education Purposes Levy	1140	33,356,543	0		0	0	0		
8	FICA/Medicare Only Purposes Levies	1150					4,182,532			
9	Area Vocational Construction Purposes Levy	1160		0	0			0		
10	Summer School Purposes Levy	1170	0							
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		189,137,896	32,774,880	0	7,206,669	7,965,815	0	952,982	1,081,570
13	PAYMENTS IN LIEU OF TAXES	1200								
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	2,156,852	0	0	0	238,600	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		2,156,852	0	0	0	238,600	0	0	0
19	TUITION	1300								
20	Regular - Tuition from Pupils or Parents (In State)	1311	344,328							
21	Regular - Tuition from Other Districts (In State)	1312	0							
22	Regular - Tuition from Other Sources (In State)	1313	2,416							
23	Regular - Tuition from Other Sources (Out of State)	1314	0							
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	453,762							
25	Summer Sch - Tuition from Other Districts (In State)	1322	0							
26	Summer Sch - Tuition from Other Sources (In State)	1323	0							
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0							
28	CTE - Tuition from Pupils or Parents (In State)	1331	0							
29	CTE - Tuition from Other Districts (In State)	1332	0							
30	CTE - Tuition from Other Sources (In State)	1333	0							
31	CTE - Tuition from Other Sources (Out of State)	1334	0							
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0							
33	Special Ed - Tuition from Other Districts (In State)	1342	0							
34	Special Ed - Tuition from Other Sources (In State)	1343	0							
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0							
36	Adult - Tuition from Pupils or Parents (In State)	1351	0							
37	Adult - Tuition from Other Districts (In State)	1352	0							
38	Adult - Tuition from Other Sources (In State)	1353	0							
39	Adult - Tuition from Other Sources (Out of State)	1354	0							
40	Total Tuition		800,506							
41	TRANSPORTATION FEES	1400								
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				(75)				
43	Regular - Transp Fees from Other Districts (In State)	1412				19,200				
44	Regular - Transp Fees from Other Sources (In State)	1413				78,027				
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				132,933				
46	Regular Transp Fees from Other Sources (Out of State)	1416				0				
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0				
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0				
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0				
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0				
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0				
52	CTE - Transp Fees from Other Districts (In State)	1432				0				
53	CTE - Transp Fees from Other Sources (In State)	1433				0				

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0				
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0				
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0				
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0				
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0				
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0				
60	Adult - Transp Fees from Other Districts (In State)	1452				0				
61	Adult - Transp Fees from Other Sources (In State)	1453				0				
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0				
63	Total Transportation Fees					230,085				
64	EARNINGS ON INVESTMENTS	1500								
65	Interest on Investments	1510	5,166,396	762,564	12,076	165,105	183,533	0	22,577	25,230
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		5,166,396	762,564	12,076	165,105	183,533	0	22,577	25,230
68	FOOD SERVICE	1600								
69	Sales to Pupils - Lunch	1611	1,169							
70	Sales to Pupils - Breakfast	1612	0							
71	Sales to Pupils - A la Carte	1613	0							
72	Sales to Pupils - Other (Describe & Itemize)	1614	0							
73	Sales to Adults	1620	0							
74	Other Food Service (Describe & Itemize)	1690	3,123,061							
75	Total Food Service		3,124,230							
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700								
77	Admissions - Athletic	1711	165,905	0						
78	Admissions - Other (Describe & Itemize)	1719	0	0						
79	Fees	1720	1,832,203	32,427						
80	Book Store Sales	1730	143,391	0						
81	Other District/School Activity Revenue (Describe & Itemize)	1790	39,253	0						
82	Total District/School Activity Income		2,180,752	32,427						
83	TEXTBOOK INCOME	1800								
84	Rentals - Regular Textbooks	1811	484,786							
85	Rentals - Summer School Textbooks	1812	266,185							
86	Rentals - Adult/Continuing Education Textbooks	1813	399,680							
87	Rentals - Other (Describe & Itemize)	1819	0							
88	Sales - Regular Textbooks	1821	0							
89	Sales - Summer School Textbooks	1822	0							
90	Sales - Adult/Continuing Education Textbooks	1823	0							
91	Sales - Other (Describe & Itemize)	1829	0							
92	Other (Describe & Itemize)	1890	169							
93	Total Textbook Income		1,150,820							
94	OTHER REVENUE FROM LOCAL SOURCES	1900								
95	Rentals	1910	0	447,686						
96	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	232,051	0		0				
99	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0		0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	0							
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0			0		
104	Payment from Other Districts	1991	0	0	0	0	0	0		
105	Sale of Vocational Projects	1992	0							

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
106	Other Local Fees (Describe & Itemize)	1993	59,309	0	0	0	0	0		0
107	Other Local Revenues (Describe & Itemize)	1999	1,169,900	96,030	0	9,831	0	0	0	33,587
108	Total Other Revenue from Local Sources		1,461,260	543,716	0	9,831	0	0	0	33,587
109	Total Receipts/Revenues from Local Sources	1000	205,178,712	34,113,587	12,076	7,611,690	8,387,948	0	975,559	1,140,387
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)									
111	Flow-through Revenue from State Sources	2100	0	0		0	0			
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0			
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0			
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0			
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)									
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)									
117	Evidence Based Funding Formula (Section 18-8.15)	3001	12,647,083	0	0	0	0	0		0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0
120	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	807,586	0	0	0	0	0		0
122	Total Unrestricted Grants-In-Aid		13,454,669	0	0	0	0	0		0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)									
124	SPECIAL EDUCATION									
125	Special Education - Private Facility Tuition	3100	1,835,243			0				
126	Special Education - Funding for Children Requiring Sp ED Services	3105	0			0				
127	Special Education - Personnel	3110	0	0		0				
128	Special Education - Orphanage - Individual	3120	222,756			0				
129	Special Education - Orphanage - Summer Individual	3130	0			0				
130	Special Education - Summer School	3145	0			0				
131	Special Education - Other (Describe & Itemize)	3199	0	0		0				
132	Total Special Education		2,057,999	0		0				
133	CAREER AND TECHNICAL EDUCATION (CTE)									
134	CTE - Technical Education - Tech Prep	3200	0	0			0			
135	CTE - Secondary Program Improvement (CTEI)	3220	235,921	0			0			
136	CTE - WECEP	3225	0	0			0			
137	CTE - Agriculture Education	3235	10,660	0			0			
138	CTE - Instructor Practicum	3240	0	0			0			
139	CTE - Student Organizations	3270	0	0			0			
140	CTE - Other (Describe & Itemize)	3299	0	0			0			
141	Total Career and Technical Education		246,581	0			0			
142	BILINGUAL EDUCATION									
143	Bilingual Ed - Downstate - TPI and TBE	3305	0				0			
144	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0			
145	Total Bilingual Ed		0				0			

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
146	State Free Lunch & Breakfast	3360	13,817							
147	School Breakfast Initiative	3365	0	0			0			
148	Driver Education	3370	101,777	0						
149	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0
150	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0
151	TRANSPORTATION									
152	Transportation - Regular and Vocational	3500	0	0		674,199	0			
153	Transportation - Special Education	3510	0	0		5,070,293	0			
154	Transportation - Other (Describe & Itemize)	3599	0	0		0	0			
155	Total Transportation		0	0		5,744,492	0			
156	Learning Improvement - Change Grants	3610	0							
157	Scientific Literacy	3660	0	0		0	0			
158	Truant Alternative/Optional Education	3695	0			0	0			
159	Early Childhood - Block Grant	3705	1,685,087	0		0	0			
160	Chicago General Education Block Grant	3766	0	0		0	0			
161	Chicago Educational Services Block Grant	3767	0	0		0	0			
162	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0		
163	Technology - Technology for Success	3780	0	0	0	0	0	0		
164	State Charter Schools	3815	0			0				
165	Extended Learning Opportunities - Summer Bridges	3825	0			0				
166	Infrastructure Improvements - Planning/Construction	3920		0				0		
167	School Infrastructure - Maintenance Projects	3925		0				0		
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	12,107		0	0	0	0	0	0
169	Total Restricted Grants-In-Aid		4,117,368	0	0	5,744,492	0	0	0	0
170	Total Receipts from State Sources	3000	17,572,037	0	0	5,744,492	0	0	0	0
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)									
172	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)									
173	Federal Impact Aid	4001	0	0	0	0	0	0	0	0
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)									
177	Head Start	4045	0							
178	Construction (Impact Aid)	4050	0	0				0		
179	MAGNET	4060	0	0		0	0	0		
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0		
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0		
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)									
183	TITLE V									
184	Title V - Innovation and Flexibility Formula	4100	0	0		0	0			
185	Title V - District Projects	4105	0	0		0	0			

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
186	Title V - Rural Education Initiative (REI)	4107	0	0		0	0			
187	Title V - Other (Describe & Itemize)	4199	0	0		0	0			
188	Total Title V		0	0		0	0			
189	FOOD SERVICE									
190	Breakfast Start-Up Expansion	4200	0				0			
191	National School Lunch Program	4210	1,075,421				0			
192	Special Milk Program	4215	6,126				0			
193	School Breakfast Program	4220	0				0			
194	Summer Food Service Program	4225	0				0			
195	Child Adult Care Food Program	4226	0				0			
196	Fresh Fruits & Vegetables	4240	0							
197	Food Service - Other (Describe & Itemize)	4299	0				0			
198	Total Food Service		1,081,547				0			
199	TITLE I									
200	Title I - Low Income	4300	564,842	0		0	0			
201	Title I - Low Income - Neglected, Private	4305	0	0		0	0			
202	Title I - Migrant Education	4340	0	0		0	0			
203	Title I - Other (Describe & Itemize)	4399	0	0		0	0			
204	Total Title I		564,842	0		0	0			
205	TITLE IV									
206	Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	0			
207	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0			
208	Title IV - Other (Describe & Itemize)	4499	0	0		0	0			
209	Total Title IV		0	0		0	0			
210	FEDERAL - SPECIAL EDUCATION									
211	Fed - Spec Education - Preschool Flow-Through	4600	17,594	0		0	0			
212	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0			
213	Fed - Spec Education - IDEA - Flow Through	4620	2,064,640	0		0	0			
214	Fed - Spec Education - IDEA - Room & Board	4625	124,837	0		0	0			
215	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0			
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0			
217	Total Federal - Special Education		2,207,071	0		0	0			
218	CTE - PERKINS									
219	CTE - Perkins - Title III E - Tech Prep	4770	54,965	0			0			
220	CTE - Other (Describe & Itemize)	4799	0	0			0			
221	Total CTE - Perkins		54,965	0			0			
222	Federal - Adult Education	4810	0	0			0			
223	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0
224	ARRA - Title I - Low Income	4851	0	0		0	0			
225	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0
226	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0
227	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0
228	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0
229	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0
230	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0
231	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0
232	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0
233	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0			
234	ARRA - Child Nutrition Equipment Assistance	4863	0	0						
235	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0
236	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0
237	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
238	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0
239	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0
240	Build America Bond Interest Reimbursement	4869	0	0	296,287	0	0	0		0
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0
242	Other ARRA Funds - II	4871	0	0	0	0	0	0		0
243	Other ARRA Funds - III	4872	0	0	0	0	0	0		0
244	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0
245	Other ARRA Funds - V	4874	0	0	0	0	0	0		0
246	ARRA - Early Childhood	4875	0	0	0	0	0	0		0
247	Other ARRA Funds VII	4876	0	0	0	0	0	0		0
248	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0
249	Other ARRA Funds IX	4878	0	0	0	0	0	0		0
250	Other ARRA Funds X	4879	0	0	0	0	0	0		0
251	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0
252	Total Stimulus Programs		0	0	296,287	0	0	0		0
253	Race to the Top Program	4901	0							
254	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0			
255	Title III - Immigrant Education Program (IEP)	4905	36,963			0	0			
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	66,364			0	0			
257	McKinney Education for Homeless Children	4920	0	0		0	0			
258	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0			
259	Title II - Teacher Quality	4932	149,370	0		0	0			
260	Federal Charter Schools	4960	0	0		0	0			
261	State Assessment Grants	4981	0	0		0	0			
262	Grant for State Assessments and Related Activities	4982	0	0		0	0			
263	Medicaid Matching Funds - Administrative Outreach	4991	314,385	0		0	0			
264	Medicaid Matching Funds - Fee-for-Service Program	4992	1,018,391	0		0	0			
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	56,046	0		0	0	0		
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		5,549,944	0	296,287	0	0	0		0
267	Total Receipts/Revenues from Federal Sources	4000	5,549,944	0	296,287	0	0	0	0	0
268	Total Direct Receipts/Revenues		228,300,693	34,113,587	308,363	13,356,182	8,387,948	0	975,559	1,140,387

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	K
1			(90)
	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
2			
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)		
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100	
5	Designated Purposes Levies (1110-1120) ⁷		0
6	Leasing Purposes Levy ⁸	1130	
7	Special Education Purposes Levy	1140	
8	FICA/Medicare Only Purposes Levies	1150	
9	Area Vocational Construction Purposes Levy	1160	
10	Summer School Purposes Levy	1170	
11	Other Tax Levies (Describe & Itemize)	1190	0
12	Total Ad Valorem Taxes Levied By District		0
13	PAYMENTS IN LIEU OF TAXES	1200	
14	Mobile Home Privilege Tax	1210	0
15	Payments from Local Housing Authorities	1220	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0
18	Total Payments in Lieu of Taxes		0
19	TUITION	1300	
20	Regular - Tuition from Pupils or Parents (In State)	1311	
21	Regular - Tuition from Other Districts (In State)	1312	
22	Regular - Tuition from Other Sources (In State)	1313	
23	Regular - Tuition from Other Sources (Out of State)	1314	
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	
25	Summer Sch - Tuition from Other Districts (In State)	1322	
26	Summer Sch - Tuition from Other Sources (In State)	1323	
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	
28	CTE - Tuition from Pupils or Parents (In State)	1331	
29	CTE - Tuition from Other Districts (In State)	1332	
30	CTE - Tuition from Other Sources (In State)	1333	
31	CTE - Tuition from Other Sources (Out of State)	1334	
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	
33	Special Ed - Tuition from Other Districts (In State)	1342	
34	Special Ed - Tuition from Other Sources (In State)	1343	
35	Special Ed - Tuition from Other Sources (Out of State)	1344	
36	Adult - Tuition from Pupils or Parents (In State)	1351	
37	Adult - Tuition from Other Districts (In State)	1352	
38	Adult - Tuition from Other Sources (In State)	1353	
39	Adult - Tuition from Other Sources (Out of State)	1354	
40	Total Tuition		
41	TRANSPORTATION FEES	1400	
42	Regular -Transp Fees from Pupils or Parents (In State)	1411	
43	Regular - Transp Fees from Other Districts (In State)	1412	
44	Regular - Transp Fees from Other Sources (In State)	1413	
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415	
46	Regular Transp Fees from Other Sources (Out of State)	1416	
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421	
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422	
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423	
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424	
51	CTE - Transp Fees from Pupils or Parents (In State)	1431	
52	CTE - Transp Fees from Other Districts (In State)	1432	
53	CTE - Transp Fees from Other Sources (In State)	1433	

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
54	CTE - Transp Fees from Other Sources (Out of State)	1434	
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441	
56	Special Ed - Transp Fees from Other Districts (In State)	1442	
57	Special Ed - Transp Fees from Other Sources (In State)	1443	
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444	
59	Adult - Transp Fees from Pupils or Parents (In State)	1451	
60	Adult - Transp Fees from Other Districts (In State)	1452	
61	Adult - Transp Fees from Other Sources (In State)	1453	
62	Adult - Transp Fees from Other Sources (Out of State)	1454	
63	Total Transportation Fees		
64	EARNINGS ON INVESTMENTS	1500	
65	Interest on Investments	1510	0
66	Gain or Loss on Sale of Investments	1520	0
67	Total Earnings on Investments		0
68	FOOD SERVICE	1600	
69	Sales to Pupils - Lunch	1611	
70	Sales to Pupils - Breakfast	1612	
71	Sales to Pupils - A la Carte	1613	
72	Sales to Pupils - Other (Describe & Itemize)	1614	
73	Sales to Adults	1620	
74	Other Food Service (Describe & Itemize)	1690	
75	Total Food Service		
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700	
77	Admissions - Athletic	1711	
78	Admissions - Other (Describe & Itemize)	1719	
79	Fees	1720	
80	Book Store Sales	1730	
81	Other District/School Activity Revenue (Describe & Itemize)	1790	
82	Total District/School Activity Income		
83	TEXTBOOK INCOME	1800	
84	Rentals - Regular Textbooks	1811	
85	Rentals - Summer School Textbooks	1812	
86	Rentals - Adult/Continuing Education Textbooks	1813	
87	Rentals - Other (Describe & Itemize)	1819	
88	Sales - Regular Textbooks	1821	
89	Sales - Summer School Textbooks	1822	
90	Sales - Adult/Continuing Education Textbooks	1823	
91	Sales - Other (Describe & Itemize)	1829	
92	Other (Describe & Itemize)	1890	
93	Total Textbook Income		
94	OTHER REVENUE FROM LOCAL SOURCES	1900	
95	Rentals	1910	
96	Contributions and Donations from Private Sources	1920	0
97	Impact Fees from Municipal or County Governments	1930	0
98	Services Provided Other Districts	1940	
99	Refund of Prior Years' Expenditures	1950	0
100	Payments of Surplus Moneys from TIF Districts	1960	0
101	Drivers' Education Fees	1970	
102	Proceeds from Vendors' Contracts	1980	0
103	School Facility Occupation Tax Proceeds	1983	
104	Payment from Other Districts	1991	
105	Sale of Vocational Projects	1992	

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
106	Other Local Fees (Describe & Itemize)	1993	0
107	Other Local Revenues (Describe & Itemize)	1999	0
108	Total Other Revenue from Local Sources		0
109	Total Receipts/Revenues from Local Sources	1000	0
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)		
111	Flow-through Revenue from State Sources	2100	
112	Flow-through Revenue from Federal Sources	2200	
113	Other Flow-Through (Describe & Itemize)	2300	
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)		
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)		
117	Evidence Based Funding Formula (Section 18-8.15)	3001	0
118	General State Aid - Hold Harmless/Supplemental	3002	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0
120	General State Aid - Fast Growth District Grant	3030	0
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0
122	Total Unrestricted Grants-In-Aid		0
123	RESTRICTED GRANTS-IN-AID (3100 - 3900)		
124	SPECIAL EDUCATION		
125	Special Education - Private Facility Tuition	3100	
126	Special Education - Funding for Children Requiring Sp ED Services	3105	
127	Special Education - Personnel	3110	
128	Special Education - Orphanage - Individual	3120	
129	Special Education - Orphanage - Summer Individual	3130	
130	Special Education - Summer School	3145	
131	Special Education - Other (Describe & Itemize)	3199	
132	Total Special Education		
133	CAREER AND TECHNICAL EDUCATION (CTE)		
134	CTE - Technical Education - Tech Prep	3200	
135	CTE - Secondary Program Improvement (CTEI)	3220	
136	CTE - WECEP	3225	
137	CTE - Agriculture Education	3235	
138	CTE - Instructor Practicum	3240	
139	CTE - Student Organizations	3270	
140	CTE - Other (Describe & Itemize)	3299	
141	Total Career and Technical Education		
142	BILINGUAL EDUCATION		
143	Bilingual Ed - Downstate - TPI and TBE	3305	
144	Bilingual Education Downstate - Transitional Bilingual Education	3310	
145	Total Bilingual Ed		

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
146	State Free Lunch & Breakfast	3360	
147	School Breakfast Initiative	3365	
148	Driver Education	3370	
149	Adult Ed (from ICCB)	3410	0
150	Adult Ed - Other (Describe & Itemize)	3499	0
151	TRANSPORTATION		
152	Transportation - Regular and Vocational	3500	
153	Transportation - Special Education	3510	
154	Transportation - Other (Describe & Itemize)	3599	
155	Total Transportation		
156	Learning Improvement - Change Grants	3610	
157	Scientific Literacy	3660	
158	Truant Alternative/Optional Education	3695	
159	Early Childhood - Block Grant	3705	
160	Chicago General Education Block Grant	3766	
161	Chicago Educational Services Block Grant	3767	
162	School Safety & Educational Improvement Block Grant	3775	0
163	Technology - Technology for Success	3780	0
164	State Charter Schools	3815	
165	Extended Learning Opportunities - Summer Bridges	3825	
166	Infrastructure Improvements - Planning/Construction	3920	
167	School Infrastructure - Maintenance Projects	3925	0
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0
169	Total Restricted Grants-In-Aid		0
170	Total Receipts from State Sources	3000	0
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)		
172	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)		
173	Federal Impact Aid	4001	0
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)		
177	Head Start	4045	
178	Construction (Impact Aid)	4050	
179	MAGNET	4060	
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)		
183	TITLE V		
184	Title V - Innovation and Flexibility Formula	4100	
185	Title V - District Projects	4105	

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
186	Title V - Rural Education Initiative (REI)	4107	
187	Title V - Other (Describe & Itemize)	4199	
188	Total Title V		
189	FOOD SERVICE		
190	Breakfast Start-Up Expansion	4200	
191	National School Lunch Program	4210	
192	Special Milk Program	4215	
193	School Breakfast Program	4220	
194	Summer Food Service Program	4225	
195	Child Adult Care Food Program	4226	
196	Fresh Fruits & Vegetables	4240	
197	Food Service - Other (Describe & Itemize)	4299	
198	Total Food Service		
199	TITLE I		
200	Title I - Low Income	4300	
201	Title I - Low Income - Neglected, Private	4305	
202	Title I - Migrant Education	4340	
203	Title I - Other (Describe & Itemize)	4399	
204	Total Title I		
205	TITLE IV		
206	Title IV - Safe & Drug Free Schools - Formula	4400	
207	Title IV - 21st Century Comm Learning Centers	4421	
208	Title IV - Other (Describe & Itemize)	4499	
209	Total Title IV		
210	FEDERAL - SPECIAL EDUCATION		
211	Fed - Spec Education - Preschool Flow-Through	4600	
212	Fed - Spec Education - Preschool Discretionary	4605	
213	Fed - Spec Education - IDEA - Flow Through	4620	
214	Fed - Spec Education - IDEA - Room & Board	4625	
215	Fed - Spec Education - IDEA - Discretionary	4630	
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	
217	Total Federal - Special Education		
218	CTE - PERKINS		
219	CTE - Perkins - Title III E - Tech Prep	4770	
220	CTE - Other (Describe & Itemize)	4799	
221	Total CTE - Perkins		
222	Federal - Adult Education	4810	
223	ARRA - General State Aid - Education Stabilization	4850	0
224	ARRA - Title I - Low Income	4851	
225	ARRA - Title I - Neglected, Private	4852	0
226	ARRA - Title I - Delinquent, Private	4853	0
227	ARRA - Title I - School Improvement (Part A)	4854	0
228	ARRA - Title I - School Improvement (Section 1003g)	4855	0
229	ARRA - IDEA - Part B - Preschool	4856	0
230	ARRA - IDEA - Part B - Flow-Through	4857	0
231	ARRA - Title IID - Technology-Formula	4860	0
232	ARRA - Title IID - Technology-Competitive	4861	0
233	ARRA - McKinney - Vento Homeless Education	4862	
234	ARRA - Child Nutrition Equipment Assistance	4863	
235	Impact Aid Formula Grants	4864	0
236	Impact Aid Competitive Grants	4865	0
237	Qualified Zone Academy Bond Tax Credits	4866	0

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
238	Qualified School Construction Bond Credits	4867	0
239	Build America Bond Tax Credits	4868	0
240	Build America Bond Interest Reimbursement	4869	0
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	0
242	Other ARRA Funds - II	4871	0
243	Other ARRA Funds - III	4872	0
244	Other ARRA Funds - IV	4873	0
245	Other ARRA Funds - V	4874	0
246	ARRA - Early Childhood	4875	0
247	Other ARRA Funds VII	4876	0
248	Other ARRA Funds VIII	4877	0
249	Other ARRA Funds IX	4878	0
250	Other ARRA Funds X	4879	0
251	Other ARRA Funds Ed Job Fund Program	4880	0
252	Total Stimulus Programs		0
253	Race to the Top Program	4901	
254	Race to the Top - Preschool Expansion Grant	4902	
255	Title III - Immigrant Education Program (IEP)	4905	
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	
257	McKinney Education for Homeless Children	4920	
258	Title II - Eisenhower Professional Development Formula	4930	
259	Title II - Teacher Quality	4932	
260	Federal Charter Schools	4960	
261	State Assessment Grants	4981	
262	Grant for State Assessments and Related Activities	4982	
263	Medicaid Matching Funds - Administrative Outreach	4991	
264	Medicaid Matching Funds - Fee-for-Service Program	4992	
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	0
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		0
267	Total Receipts/Revenues from Federal Sources	4000	0
268	Total Direct Receipts/Revenues		0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	72,860,614	10,625,844	1,308,011	4,750,552	1,222,382	309	0	0	90,767,712	96,072,820
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	19,974,700	4,465,077	60,033	450,101	70,625	19,741	0	0	25,040,277	23,426,936
9	Special Education Programs Pre-K	1225	1,166,486	216,381	0	0	0	0	0	0	1,382,867	1,553,446
10	Remedial and Supplemental Programs K-12	1250	980,812	548,739	0	0	0	0	0	0	1,529,551	1,382,523
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	3,312,390	447,376	8,937	119,812	81,241	0	0	0	3,969,756	4,114,985
14	Interscholastic Programs	1500	5,203,621	205,867	279,441	260,313	6,652	153,674	0	0	6,109,568	5,138,496
15	Summer School Programs	1600	1,168,785	25,227	66,218	85,024	0	15,696	0	0	1,360,950	1,580,778
16	Gifted Programs	1650	2,499,778	360,001	0	0	0	0	0	0	2,859,779	2,453,254
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	6,394,054	1,268,393	0	117,754	0	0	0	0	7,780,201	7,349,248
19	Truant Alternative & Optional Programs	1900	7,082	106	0	0	0	0	0	0	7,188	5,279,707
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						7,127,236			7,127,236	0
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0			0	0
33	Total Instruction ¹⁰	1000	113,568,322	18,163,011	1,722,640	5,783,556	1,380,900	7,316,656	0	0	147,935,085	148,352,193
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	3,567,728	530,381	0	4,043	0	0	0	0	4,102,152	3,984,018
37	Guidance Services	2120	3,616,185	609,495	13,634	5,174	0	0	0	0	4,244,488	4,153,072
38	Health Services	2130	3,359,306	532,786	0	21,595	0	0	0	0	3,913,687	3,827,468
39	Psychological Services	2140	3,593,621	559,250	81,571	0	0	0	0	0	4,234,442	3,407,627
40	Speech Pathology & Audiology Services	2150	3,542,694	591,594	222,466	181	0	0	0	0	4,356,935	4,031,668
41	Other Support Services - Pupils (Describe & Itemize)	2190	170,106	6,828	247,868	0	0	0	0	0	424,802	396,838
42	Total Support Services - Pupils	2100	17,849,640	2,830,334	565,539	30,993	0	0	0	0	21,276,506	19,800,691
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	5,721,101	780,391	681,318	93,976	656	23,105	0	0	7,300,547	8,441,528
45	Educational Media Services	2220	3,786,233	1,081,378	196,373	309,777	0	0	0	0	5,373,761	4,834,810
46	Assessment & Testing	2230	231,259	81,966	192,454	55,619	0	300	0	0	561,598	677,605
47	Total Support Services - Instructional Staff	2200	9,738,593	1,943,735	1,070,145	459,372	656	23,405	0	0	13,235,906	13,953,943
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310	103,440	53,852	406,412	70,132	0	89,458	0	0	723,294	909,700
50	Executive Administration Services	2320	1,205,441	265,763	50,716	19,780	0	14,981	0	0	1,556,681	1,528,868
51	Special Area Administration Services	2330	890,062	260,409	84,110	2,981	2,820	0	0	0	1,240,382	1,430,870
52	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
53	Total Support Services - General Administration	2300	2,198,943	580,024	541,238	92,893	2,820	104,439	0	0	3,520,357	3,869,438

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	7,993,669	2,538,441	54,398	6,084	0	54,643	0	0	10,647,235	10,359,364
56	Other Support Services - School Admin (Describe & Itemize)	2490	1,738,612	461,830	0	25,558	0	15,000	0	0	2,241,000	2,091,087
57	Total Support Services - School Administration	2400	9,732,281	3,000,271	54,398	31,642	0	69,643	0	0	12,888,235	12,450,451
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	90,930	21,212	21,340	5	0	0	0	0	133,487	207,000
60	Fiscal Services	2520	601,872	129,701	102,097	15,088	0	3,499	0	0	852,257	903,083
61	Operation & Maintenance of Plant Services	2540	0	0	740,117	528,508	17,050	0	0	0	1,285,675	1,201,550
62	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
63	Food Services	2560	1,115,656	6,853	3,291,331	48,696	73,395	527	0	0	4,536,458	4,449,276
64	Internal Services	2570	165,857	66,665	0	71,035	0	0	0	0	303,557	313,003
65	Total Support Services - Business	2500	1,974,315	224,431	4,154,885	663,332	90,445	4,026	0	0	7,111,434	7,073,912
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
68	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
69	Information Services	2630	91,167	243	51,568	2,514	0	2,908	0	0	148,400	192,841
70	Staff Services	2640	925,832	2,061,182	92,826	3,563	0	4,766	0	0	3,088,169	2,777,768
71	Data Processing Services	2660	1,967,495	404,622	644,115	1,932,440	117,935	3,246	0	0	5,069,853	5,570,379
72	Total Support Services - Central	2600	2,984,494	2,466,047	788,509	1,938,517	117,935	10,920	0	0	8,306,422	8,540,988
73	Other Support Services (Describe & Itemize)	2900	466,140	108,086	709,538	2,813	0	17,840	0	0	1,304,417	1,055,732
74	Total Support Services	2000	44,944,406	11,152,928	7,884,252	3,219,562	211,856	230,273	0	0	67,643,277	66,745,155
75	COMMUNITY SERVICES (ED)	3000	600,902	115,160	226,240	100,185	0	2,336	0	0	1,044,823	1,051,357
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110			0			0			0	0
79	Payments for Special Education Programs	4120			0			0			0	0
80	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
81	Payments for CTE Programs	4140			0			0			0	0
82	Payments for Community College Programs	4170			0			0			0	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
84	Total Payments to Other Govt Units (In-State)	4100			0			0			0	0
85	Payments for Regular Programs - Tuition	4210						15,785			15,785	150,000
86	Payments for Special Education Programs - Tuition	4220						260,854			260,854	619,299
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
88	Payments for CTE Programs - Tuition	4240						165,112			165,112	0
89	Payments for Community College Programs - Tuition	4270						0			0	0
90	Payments for Other Programs - Tuition	4280						0			0	0
91	Other Payments to In-State Govt Units	4290						0			0	0
92	Total Payments to Other Govt Units -Tuition (In State)	4200						441,751			441,751	769,299
93	Payments for Regular Programs - Transfers	4310						0			0	0
94	Payments for Special Education Programs - Transfers	4320						0			0	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
96	Payments for CTE Programs - Transfers	4340						0			0	0
97	Payments for Community College Program - Transfers	4370						0			0	0
98	Payments for Other Programs - Transfers	4380						0			0	0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
101	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
102	Total Payments to Other Govt Units	4000			0			441,751			441,751	769,299
103	DEBT SERVICES (ED)	5000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110						0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
106	Tax Anticipation Notes	5120						0			0	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
108	State Aid Anticipation Certificates	5140						0			0	0
109	Other Interest on Short-Term Debt	5150						0			0	0
110	Total Interest on Short-Term Debt	5100						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200						0			0	0
112	Total Debt Services	5000						0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										0
114	Total Direct Disbursements/Expenditures		159,113,630	29,431,099	9,833,132	9,103,303	1,592,756	7,991,016	0	0	217,064,936	216,918,004
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										11,235,757	
116												
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES (O&M)	2000										
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	8,350,959	2,662,747	2,753,783	5,280,663	6,084,650	180	0	0	25,132,982	32,469,851
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
126	Food Services	2560					0		0		0	0
127	Total Support Services - Business	2500	8,350,959	2,662,747	2,753,783	5,280,663	6,084,650	180	0	0	25,132,982	32,469,851
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
129	Total Support Services	2000	8,350,959	2,662,747	2,753,783	5,280,663	6,084,650	180	0	0	25,132,982	32,469,851
130	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Regular Programs	4110			0			0			0	0
134	Payments for Special Education Programs	4120			0			0			0	0
135	Payments for CTE Programs	4140			0			0			0	0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
137	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
138	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
139	Total Payments to Other Govt Units	4000			0			0			0	0
140	DEBT SERVICES (O&M)	5000										
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
142	Tax Anticipation Warrants	5110						0			0	0
143	Tax Anticipation Notes	5120						0			0	0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
145	State Aid Anticipation Certificates	5140						0			0	0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
148	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
149	Total Debt Services	5000						0			0	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
151	Total Direct Disbursements/Expenditures		8,350,959	2,662,747	2,753,783	5,280,663	6,084,650	180	0	0	25,132,982	32,469,851
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										8,980,605	
153												

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
154	30 - DEBT SERVICES (DS)											
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	Payments for Regular Programs	4110						0			0	0
158	Payments for Special Education Programs	4120						0			0	0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (DS)	5000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110						0			0	0
164	Tax Anticipation Notes	5120						0			0	0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
166	State Aid Anticipation Certificates	5140						0			0	0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						940,475			940,475	959,910
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300										
170								3,724,449			3,724,449	3,713,967
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400			400			0			400	1,000
172	Total Debt Services	5000			400			4,664,924			4,665,324	4,674,877
173	PROVISION FOR CONTINGENCIES (DS)	6000										0
174	Total Disbursements/ Expenditures				400			4,664,924			4,665,324	4,674,877
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(4,356,961)	
176												
177	40 - TRANSPORTATION FUND (TR)											
178	SUPPORT SERVICES (TR)											
179	SUPPORT SERVICES - PUPILS											
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550	3,759,800	1,402,993	6,271,216	551,765	919,496	200	0	0	12,905,470	12,372,389
183	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
184	Total Support Services	2000	3,759,800	1,402,993	6,271,216	551,765	919,496	200	0	0	12,905,470	12,372,389
185	COMMUNITY SERVICES (TR)	3000	0	0	1,675	0	0	0	0	0	1,675	0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
188	Payments for Regular Programs	4110			0			0			0	0
189	Payments for Special Education Programs	4120			0			0			0	0
190	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
191	Payments for CTE Programs	4140			0			0			0	0
192	Payments for Community College Programs	4170			0			0			0	0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
194	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
196	Total Payments to Other Govt Units	4000			0			0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
197	DEBT SERVICES (TR)	5000										
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	Tax Anticipation Warrants	5110						0			0	0
200	Tax Anticipation Notes	5120						0			0	0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
202	State Aid Anticipation Certificates	5140						0			0	0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
206	(Lease/Purchase Principal Retired) ¹¹							0			0	0
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
208	Total Debt Services	5000						0			0	0
209	PROVISION FOR CONTINGENCIES (TR)	6000										0
210	Total Disbursements/ Expenditures		3,759,800	1,402,993	6,272,891	551,765	919,496	200	0	0	12,907,145	12,372,389
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										449,037	
212												
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
214	INSTRUCTION (MR/SS)	1000										
215	Regular Programs	1100		1,095,550							1,095,550	1,025,415
216	Pre-K Programs	1125		0							0	0
217	Special Education Programs (Functions 1200-1220)	1200		1,452,009							1,452,009	1,076,430
218	Special Education Programs - Pre-K	1225		19,828							19,828	42,970
219	Remedial and Supplemental Programs - K-12	1250		161,372							161,372	152,000
220	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
221	Adult/Continuing Education Programs	1300		0							0	0
222	CTE Programs	1400		50,017							50,017	43,735
223	Interscholastic Programs	1500		163,270							163,270	169,845
224	Summer School Programs	1600		90,081							90,081	60,620
225	Gifted Programs	1650		0							0	26,700
226	Driver's Education Programs	1700		0							0	0
227	Bilingual Programs	1800		160,602							160,602	149,660
228	Truants' Alternative & Optional Programs	1900		103							103	100
229	Total Instruction	1000		3,192,832							3,192,832	2,747,475
230	SUPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110		77,430							77,430	70,355
233	Guidance Services	2120		62,320							62,320	59,355
234	Health Services	2130		303,573							303,573	347,760
235	Psychological Services	2140		51,219							51,219	32,256
236	Speech Pathology & Audiology Services	2150		86,007							86,007	73,835
237	Other Support Services - Pupils (Describe & Itemize)	2190		9,982							9,982	7,361
238	Total Support Services - Pupils	2100		590,531							590,531	590,922
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		126,281							126,281	107,701
241	Educational Media Services	2220		233,121							233,121	279,173
242	Assessment & Testing	2230		39,659							39,659	42,525
243	Total Support Services - Instructional Staff	2200		399,061							399,061	429,399
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310		29,301							29,301	29,680
246	Executive Administration Services	2320		39,887							39,887	51,190

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
247	Service Area Administrative Services	2330		54,281							54,281	53,706
248	Claims Paid from Self Insurance Fund	2361		0							0	0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362		0							0	0
250	Unemployment Insurance Pymts	2363		0							0	0
251	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
252	Risk Management and Claims Services Payments	2365		0							0	0
253	Judgment and Settlements	2366		0							0	0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
255	Reciprocal Insurance Payments	2368		0							0	0
256	Legal Services	2369		0							0	0
257	Total Support Services - General Administration	2300		123,469							123,469	134,576
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
259	Office of the Principal Services	2410		541,076							541,076	568,283
260	Other Support Services - School Administration (Describe & Itemize)	2490		53,106							53,106	46,060
261	Total Support Services - School Administration	2400		594,182							594,182	614,343
262	SUPPORT SERVICES - BUSINESS											
263	Direction of Business Support Services	2510		1,295							1,295	2,490
264	Fiscal Services	2520		110,911							110,911	137,905
265	Facilities Acquisition & Construction Services	2530		0							0	0
266	Operation & Maintenance of Plant Services	2540		1,495,123							1,495,123	1,629,290
267	Pupil Transportation Services	2550		699,987							699,987	756,730
268	Food Services	2560		86,234							86,234	80,000
269	Internal Services	2570		29,678							29,678	29,825
270	Total Support Services - Business	2500		2,423,228							2,423,228	2,636,240
271	SUPPORT SERVICES - CENTRAL											
272	Direction of Central Support Services	2610		0							0	0
273	Planning, Research, Development, & Evaluation Services	2620		0							0	0
274	Information Services	2630		16,647							16,647	20,000
275	Staff Services	2640		147,630							147,630	157,560
276	Data Processing Services	2660		369,482							369,482	386,983
277	Total Support Services - Central	2600		533,759							533,759	564,543
278	Other Support Services (Describe & Itemize)	2900		84,787							84,787	75,083
279	Total Support Services	2000		4,749,017							4,749,017	5,045,106
280	COMMUNITY SERVICES (MR/SS)	3000		111,481							111,481	83,070
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
282	Payments for Regular Programs	4110		0							0	0
283	Payments for Special Education Programs	4120		0							0	0
284	Payments for CTE Programs	4140		0							0	0
285	Total Payments to Other Govt Units	4000		0							0	0
286	DEBT SERVICES (MR/SS)	5000										
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
288	Tax Anticipation Warrants	5110						0			0	0
289	Tax Anticipation Notes	5120						0			0	0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
291	State Aid Anticipation Certificates	5140						0			0	0
292	Other (Describe & Itemize)	5150						0			0	0
293	Total Debt Services - Interest	5000						0			0	0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
295	Total Disbursements/Expenditures			8,053,330				0			8,053,330	7,875,651
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										334,618	
297												

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
298	60 - CAPITAL PROJECTS (CP)											
299	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
302	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
303	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
305	PAYMENTS TO OTHER GOVT UNITS (In-State)											
306	Payments to Regular Programs (In-State)	4110			0		0				0	0
307	Payments for Special Education Programs	4120			0		0				0	0
308	Payments for CTE Programs	4140			0		0				0	0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0		0				0	0
310	Total Payments to Other Govt Units	4000			0		0				0	0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
312	Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0	0
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
314												
315	70 - WORKING CASH (WC)											
316												
317	80 - TORT FUND (TF)											
318	SUPPORT SERVICES - GENERAL ADMINISTRATION											
319	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	0	560,180	0	0	0	0	0	560,180	698,000
321	Unemployment Insurance Payments	2363	0	0	24,159	0	0	0	0	0	24,159	35,000
322	Insurance Payments (Regular or Self-Insurance)	2364	0	0	461,900	0	0	0	0	0	461,900	490,000
323	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
324	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0	0	0	0
326	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
327	Legal Services	2369	0	0	0	0	0	0	0	0	0	0
328	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0	0
329	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0	0
330	Total Support Services - General Administration	2000	0	0	1,046,239	0	0	0	0	0	1,046,239	1,223,000
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
332	Payments for Regular Programs	4110						0			0	0
333	Payments for Special Education Programs	4120						0			0	0
334	Total Payments to Other Dist & Govt Units	4000						0			0	0
335	DEBT SERVICES (TF)	5000										
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
337	Tax Anticipation Warrants	5110						0			0	0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
339	Other Interest or Short-Term Debt	5150						0			0	0
340	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
342	Total Disbursements/Expenditures		0	0	1,046,239	0	0	0	0	0	1,046,239	1,223,000
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										94,148	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
346	SUPPORT SERVICES (FP&S)	2000										
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
349	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
350	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
351	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
352	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
354	Payments to Regular Programs	4110						0			0	0
355	Payments to Special Education Programs	4120						0			0	0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
357	Total Payments to Other Govt Units	4000						0			0	0
358	DEBT SERVICES (FP&S)	5000										
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
360	Tax Anticipation Warrants	5110						0			0	0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
364	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0	0
365	Total Debt Service	5000						0			0	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
367	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-18 thru 6-30-19 (from 2017 Levy & Prior Levies) *	Taxes Received (from the 2018 Levy)	Taxes Received (from 2017 & Prior Levies)	Total Estimated Taxes (from the 2018 Levy)	Estimated Taxes Due (from the 2018 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	155,781,353	80,052,174	75,729,179	157,477,634	77,425,460
5	Operations & Maintenance	32,774,880	17,208,464	15,566,416	33,808,212	16,599,748
6	Debt Services **	0	0	0	0	0
7	Transportation	7,206,669	3,852,604	3,354,065	7,569,023	3,716,419
8	Municipal Retirement	3,783,283	2,004,259	1,779,024	3,937,588	1,933,329
9	Capital Improvements	0	0	0	0	0
10	Working Cash	952,982	515,525	437,457	1,012,829	497,304
11	Tort Immunity	1,081,570	565,820	515,750	1,111,723	545,903
12	Fire Prevention & Safety	0		0	0	0
13	Leasing Levy	0		0	0	0
14	Special Education	33,356,543	17,464,969	15,891,574	34,312,574	16,847,605
15	Area Vocational Construction	0		0	0	0
16	Social Security/Medicare Only	4,182,532	2,210,469	1,972,063	4,342,636	2,132,167
17	Summer School	0		0	0	0
18	Other (Describe & Itemize)	0		0	0	0
19	Totals	239,119,812	123,874,284	115,245,528	243,572,219	119,697,935
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)	Outstanding Beginning July 1, 2018	Issued July 1, 2018 thru June 30, 2019	Retired July 1, 2018 thru June 30, 2019	Outstanding Ending June 30, 2019					
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes				0					
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund				0					
7	Operations & Maintenance Fund				0					
8	Debt Services - Construction				0					
9	Debt Services - Working Cash				0					
10	Debt Services - Refunding Bonds				0					
11	Transportation Fund				0					
12	Municipal Retirement/Social Security Fund				0					
13	Fire Prevention & Safety Fund				0					
14	Other - (Describe & Itemize)				0					
15	Total TAWs	0	0	0	0					
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund				0					
18	Operations & Maintenance Fund				0					
19	Fire Prevention & Safety Fund				0					
20	Other - (Describe & Itemize)				0					
21	Total TANs	0	0	0	0					
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0					
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)				0					
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)				0					
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2018	Issued July 1, 2018 thru June 30, 2019	Any differences (Described and Itemize)	Retired July 1, 2018 thru June 30, 2019	Outstanding Ending June 30, 2019	Amount to be Provided for Payment on Long-Term Debt
31	GO Bonds, Series 2009	08/26/09	33,000,000	6	17,990,000			2,130,000	15,860,000	15,588,183
32									0	
33	Computer Lease	07/01/15	2,368,990	7	596,023			596,023	0	
34	Computer Lease	07/01/16	1,783,130	7	891,450			442,166	449,284	449,284
35	Capital Lease	06/16/17	1,113,476	7	827,376			269,779	557,597	557,597
36	Computer Lease	02/01/19	1,097,055	7		1,097,055		286,481	810,574	810,574
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			39,362,651		20,304,849	1,097,055	0	3,724,449	17,677,455	17,405,638
50										
51	• Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Other Capital Lease					
53	2. Funding Bonds	5. Tort Judgment Bonds			8. Other					
54	3. Refunding Bonds	6. Building Bonds			9. Other					

Schedule of Restricted Local Tax Levies and Selected Revenues Sources
Schedule of Tort Immunity Expenditures

	A	B	C	D	E	F	G	H	I	J	K				
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES														
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education				
3	Cash Basis Fund Balance as of July 1, 2018														
4	RECEIPTS:														
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		33,356,543							
6	Earnings on Investments					10, 20, 40, 50 or 60-1500									
7	Drivers' Education Fees					10-1970									
8	School Facility Occupation Tax Proceeds					30 or 60-1983									
9	Driver Education					10 or 20-3370					101,777				
10	Other Receipts (Describe & Itemize)					--									
11	Sale of Bonds					10, 20, 40 or 60-7200									
12	Total Receipts						0	33,356,543	0	0	101,777				
13	DISBURSEMENTS:														
14	Instruction					10 or 50-1000		33,356,543			101,777				
15	Facilities Acquisition & Construction Services					20 or 60-2530									
16	Tort Immunity Services					10, 20, 40-2360-2370									
17	DEBT SERVICE														
18	Debt Services - Interest on Long-Term Debt					30-5200									
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300									
20	Debt Services Other (Describe & Itemize)					30-5400									
21	Total Debt Services									0					
22	Other Disbursements (Describe & Itemize)					--									
23	Total Disbursements						0	33,356,543	0	0	101,777				
24	Ending Cash Basis Fund Balance as of June 30, 2019						0	0	0	0	0				
25	Reserved Fund Balance					714									
26	Unreserved Fund Balance					730	0	0	0	0	0				
27															
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a														
29															
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?														
31	If yes, list in the aggregate the following:														
32	<table border="1"> <tr> <td>Total Claims Payments:</td> <td></td> </tr> <tr> <td>Total Reserve Remaining:</td> <td></td> </tr> </table>											Total Claims Payments:		Total Reserve Remaining:	
Total Claims Payments:															
Total Reserve Remaining:															
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.														
35	Expenditures:														
36	Workers' Compensation Act and/or Workers' Occupational Disease Act														
37	Unemployment Insurance Act														
38	Insurance (Regular or Self-Insurance)														
39	Risk Management and Claims Service														
40	Judgments/Settlements														
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction														
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)														
43	Legal Services														
44	Principal and Interest on Tort Bonds														
45															
46	^a Schedules for Tort Immunity are to be completed <u>only if</u> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <u>other</u> than Tort Immunity Fund (80).														
47															
48	^b 55 ILCS 5/5-1006.7														

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2018	Add: Additions July 1, 2018 thru June 30, 2019	Less: Deletions July 1, 2018 thru June 30 2019	Cost Ending June 30, 2019	Life In Years	Accumulated Depreciation Beginning July 1, 2018	Add: Depreciation Allowable July 1, 2018 thru June 30, 2019	Less: Depreciation Deletions July 1, 2018 thru June 30, 2019	Accumulated Depreciation Ending June 30, 2019	Ending Balance Undepreciated June 30, 2019
3	Works of Art & Historical Treasures	210				0	50				0	0
4	Land	220										
5	Non-Depreciable Land	221	12,787,618			12,787,618						12,787,618
6	Depreciable Land	222				0					0	0
7	Buildings	230										
8	Permanent Buildings	231	230,063,548	1,143,726		231,207,274	50	129,147,361	5,853,989		135,001,350	96,205,924
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	7,441,597	3,738,329		11,179,926	20	5,022,686	3,142,704		8,165,390	3,014,536
11	Capitalized Equipment	250					10					
12	10 Yr Schedule	251	29,522,634	1,866,295	176,000	31,212,929		20,646,248	8,116,306	176,000	28,586,554	2,626,375
13	5 Yr Schedule	252				0					0	0
14	3 Yr Schedule	253				0					0	0
15	Construction in Progress	260				0						0
16	Total Capital Assets	200	279,815,397	6,748,350	176,000	286,387,747		154,816,295	17,112,999	176,000	171,753,294	114,634,453
17	Non-Capitalized Equipment	700				0	10		0			
18	Allowable Depreciation								17,112,999			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)					
2	This schedule is completed for school districts only.					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount		
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114	Total Expenditures	\$	217,064,936	
9	O&M	Expenditures 15-22, L151	Total Expenditures		25,132,982	
10	DS	Expenditures 15-22, L174	Total Expenditures		4,665,324	
11	TR	Expenditures 15-22, L210	Total Expenditures		12,907,145	
12	MR/SS	Expenditures 15-22, L295	Total Expenditures		8,053,330	
13	TORT	Expenditures 15-22, L342	Total Expenditures		1,046,239	
14	Total Expenditures				\$	268,869,956
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	19,200	
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410 Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 9-14, L222, Col D	4810 Federal - Adult Education		0	
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs		0	
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		1,382,867	
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		0	
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs		1,360,950	
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition		0	
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		7,127,236	
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition		0	
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition		0	
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition		0	
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		0	
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services		1,044,823	
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units		441,751	
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay		1,592,756	
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment		0	
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services		0	
57	O&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units		0	
58	O&M	Expenditures 15-22, L151, Col G	- Capital Outlay		6,084,650	
59	O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment		0	
60	DS	Expenditures 15-22, L160, Col K	4000 Payments to Other Dist & Govt Units		0	
61	DS	Expenditures 15-22, L170, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		3,724,449	
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000 Community Services		1,675	
63	TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units		0	
64	TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0	
65	TR	Expenditures 15-22, L210, Col G	- Capital Outlay		919,496	
66	TR	Expenditures 15-22, L210, Col I	- Non-Capitalized Equipment		0	
67	MR/SS	Expenditures 15-22, L216, Col K	1125 Pre-K Programs		0	
68	MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K		19,828	
69	MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 15-22, L221, Col K	1300 Adult/Continuing Education Programs		0	
71	MR/SS	Expenditures 15-22, L224, Col K	1600 Summer School Programs		90,081	
72	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services		111,481	
73	MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units		0	
74	Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units		0	
76	Total Deductions for OEPP Computation (Sum of Lines 18 - 74)				\$	23,921,243
77	Total Operating Expenses Regular K-12 (Line 14 minus Line 76)					244,948,713
78	9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019					15,585.10
79	Estimated OEPP (Line 77 divided by Line 78)				\$	15,716.85
80						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)					
2	This schedule is completed for school districts only.					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount		
81	PER CAPITA TUITION CHARGE					
83	LESS OFFSETTING RECEIPTS/REVENUES:					
84	TR	Revenues 9-14, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$	(75)	
85	TR	Revenues 9-14, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)		78,027	
86	TR	Revenues 9-14, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)		132,933	
87	TR	Revenues 9-14, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)		0	
88	TR	Revenues 9-14, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)		0	
89	TR	Revenues 9-14, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)		0	
90	TR	Revenues 9-14, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)		0	
91	TR	Revenues 9-14, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)		0	
92	TR	Revenues 9-14, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)		0	
93	TR	Revenues 9-14, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)		0	
94	ED	Revenues 9-14, L75, Col C	1600 Total Food Service		3,124,230	
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700 Total District/School Activity Income		2,213,179	
96	ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks		484,786	
97	ED	Revenues 9-14, L87, Col C	1819 Rentals - Other (Describe & Itemize)		0	
98	ED	Revenues 9-14, L88, Col C	1821 Sales - Regular Textbooks		0	
99	ED	Revenues 9-14, L91, Col C	1829 Sales - Other (Describe & Itemize)		0	
100	ED	Revenues 9-14, L92, Col C	1890 Other (Describe & Itemize)		169	
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910 Rentals		447,686	
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940 Services Provided Other Districts		232,051	
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991 Payment from Other Districts		0	
104	ED	Revenues 9-14, L106, Col C	1993 Other Local Fees (Describe & Itemize)		59,309	
105	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100 Total Special Education		2,057,999	
106	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200 Total Career and Technical Education		246,581	
107	ED-MR/SS	Revenues 9-14, L145, Col C,G	3300 Total Bilingual Ed		0	
108	ED	Revenues 9-14, L146, Col C	3360 State Free Lunch & Breakfast		13,817	
109	ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365 School Breakfast Initiative		0	
110	ED-O&M	Revenues 9-14, L148,Col C,D	3370 Driver Education		101,777	
111	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500 Total Transportation		5,744,492	
112	ED	Revenues 9-14, L156, Col C	3610 Learning Improvement - Change Grants		0	
113	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660 Scientific Literacy		0	
114	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695 Truant Alternative/Optional Education		0	
115	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766 Chicago General Education Block Grant		0	
116	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767 Chicago Educational Services Block Grant		0	
117	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant		0	
118	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780 Technology - Technology for Success		0	
119	ED-TR	Revenues 9-14, L164, Col C,F	3815 State Charter Schools		0	
120	O&M	Revenues 9-14, L167, Col D	3925 School Infrastructure - Maintenance Projects		0	
121	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999 Other Restricted Revenue from State Sources		12,107	
122	ED	Revenues 9-14, L177, Col C	4045 Head Start (Subtract)		0	
123	ED-O&M-TR-MR/SS	Revenues 9-14, L181, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	
124	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100 Total Title V		0	
125	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200 Total Food Service		1,081,547	
126	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300 Total Title I		564,842	
127	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400 Total Title IV		0	
128	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through		2,064,640	
129	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board		124,837	
130	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary		0	
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
132	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700 Total CTE - Perkins		54,965	
157	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800 Total ARRA Program Adjustments		296,287	
158	ED	Revenues 9-14, L253, Col C	4901 Race to the Top		0	
159	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902 Race to the Top-Preschool Expansion Grant		0	
160	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)		36,963	
161	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)		66,364	
162	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920 McKinney Education for Homeless Children		0	
163	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula		0	
164	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932 Title II - Teacher Quality		149,370	
165	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960 Federal Charter Schools		0	
166	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981 State Assessment Grants		0	
167	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982 Grant for State Assessments and Related Activities		0	
168	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach		314,385	
169	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program		1,018,391	
170	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4999 Other Restricted Revenue from Federal Sources (Describe & Itemize)		56,046	
171	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **		5,613,799	
172	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds ***		255,489	
174	Total Deductions for PCTC Computation Line 84 through Line 172				\$	26,646,993
175	Net Operating Expense for Tuition Computation (Line 77 minus Line 174)					218,301,720
176	Total Depreciation Allowance (from page 26, Line 18, Col I)					17,112,999
177	Total Allowance for PCTC Computation (Line 175 plus Line 176)					235,414,719
178	9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019					15,585.10
179	Total Estimated PCTC (Line 177 divided by Line 178) *				\$	15,105.11
181	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					
182	** Go to the link below: Under "Reports" select "FY 2019 Special Education Funding Allocation Calculation Details." Open excel file and use the amount in column X for the selected district.					
183	*** Follow the same instructions as above except under "Reports", select "FY 2019 English Learner Education Funding Allocation Calculation Details", and use column V for the selected district.					
185	Evidence Based Funding Link: https://www.isbe.net/Pages/ebfdistribution.aspx					

Illinois State Board of Education
School Business Services Division

Current Year Payment on Contracts For Indirect Cost Rate Computation

Instructions:

This schedule is to calculate the amount allowed on contracts obligated by the school district for the Indirect Cost Rate calculation. The greatest amount allowed in the indirect cost calculation is \$25,000 for each contract. The contracts should be only for purchase services and not for salary contracts.

- 1. In column (A) enter the name of the **Fund-Function-Object of the account** where the payment was made on each contract in the current year.*
- 2. In column (B) enter the number of the **Fund-Function-Object (use this format [00-0000-000])** of the account where the payment was made on each contract for the current year. Use only the functions listed on page 30. Only enter contracts that were paid in the functions listed on the indirect cost calculation, page 30.*
- 3. In Column (C) enter the name of the Company that is listed on the contract.*
- 4. In column (D) enter the total amount **paid** in the AFR for the contract. The amount must be less than or equal to the amount reported in the AFR's "Expenditures 15-22" tab.*
- 5. Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).*
- 6. The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (page 30) for Program Year 2021.*
- 7. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this form, they are excluded from the Indirect Cost Rate calculation.*

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
ED-Food Service-Purchased Services	10-2560-300	Aramark Education Services	3,360,555	25,000	3,335,555
Transportation-Pupil Transportation-Purchased Services	40-2550-300	First Student	5,311,455	25,000	5,286,455
Ed-Instruction-Purchased Services	10-1000-300	Aramark Uniform Services	32,762	25,000	7,762
Ed-Instruction-Purchased Services	10-1000-300	Athletico	50,000	25,000	25,000
Ed-Instruction-Other	10-1000-600	Cornell Interventions	1,680,997	25,000	1,655,997
Ed-Instruction-Other	10-1000-600	Ombudsman	300,947	25,000	275,947
Ed-Data Processing-Supplies & Materials	10-2660-400	Skyward	93,607	25,000	68,607
O&M-O&M Plant Services-Purchased Services	20-2540-300	Vortex Enterprises	31,003	25,000	6,003
O&M-O&M Plant Services-Purchased Services	20-2540-300	Waste Management	158,826	25,000	133,826
Transportation-Pupil Transportation-Purchased Services	40-2550-300	Avalon Petroleum	466,365	25,000	441,365
Ed-Professional Development-Purchased Services	10-2200-300	Belhaven Consulting	72,000	25,000	47,000
O&M-O&M Plant Services-Purchased Services.	20-2540-300	CLIC	180,737	25,000	155,737
Transportation-Pupil Transportation-Purchased Services	40-2550-300	CLIC	120,000	25,000	95,000
Tort-General Admin-Purchased Services	80-2300-300	CLIC	416,930	25,000	391,930
Ed-Fiscal Services-Purchased Service	10-2520-300	Klein Hall	43,320	25,000	18,320
Tort-General Admin-Purchased Services	80-2300-300	Matsock	100,231	25,000	75,231
Ed-Instruction-Purchased Services	10-1000-300	Pacific Learning	27,633	25,000	2,633
Ed-Instruction-Supplies	10-1000-400	Santillana	43,454	25,000	18,454
Ed-Instruction-Supplies	10-1000-400	Veritiv	105,879	25,000	80,879
Ed-Instruction-Supplies	10-1000-400	Cascio Interstate Music	30,323	25,000	5,323
Ed-Professional Development-Purchased Services	10-2200-300	SchoolLinks	55,000	25,000	30,000
Ed-Printing-Supplies	10-2570-400	Veritiv	71,035	25,000	46,035
				0	0


[illegible]

[illegible]

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Total			12,753,059	550,000	12,203,059

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>							
11	Value of Commodities Received for Fiscal Year 2019 <i>(Include the value of commodities when determining if a Single Audit is required)</i> .					255,947		
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			149,747,017		149,747,017	
20	Support Services:							
21	Pupil	2100			21,867,037		21,867,037	
22	Instructional Staff	2200			13,634,311		13,634,311	
23	General Admin.	2300			4,687,245		4,687,245	
24	School Admin	2400			13,482,417		13,482,417	
25	Business:							
26	Direction of Business Spt. Srv.	2510	134,782	0	134,782	0		
27	Fiscal Services	2520	963,168	0	963,168	0		
28	Oper. & Maint. Plant Services	2540		21,812,080	21,812,080		0	
29	Pupil Transportation	2550		12,685,961			12,685,961	
30	Food Services	2560		4,549,297			4,549,297	
31	Internal Services	2570	333,235	0	333,235	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		165,047			165,047	
36	Staff Services	2640	3,235,799	0	3,235,799	0		
37	Data Processing Services	2660	5,321,400	0	5,321,400	0		
38	Other:	2900		1,389,204			1,389,204	
39	Community Services	3000		1,157,979			1,157,979	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)				(12,203,059)		(12,203,059)	
41	Total			9,988,384	232,974,536	31,800,464	211,162,456	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	9,988,384	Total Indirect Costs:	31,800,464	
44				Total Direct Costs:	232,974,536	Total Direct Costs:	211,162,456	
45				=	4.29%	=	15.06%	
46								

	A	B	C	D	E
1	REPORT ON SHARED SERVICES OR OUTSOURCING				
2	School Code, Section 17-1.1 (<i>Public Act 99-001</i>)				
3	Fiscal Year Ending June 30, 2019				
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.				
6	Naperville Community School				
7	19-022-2030-26				
8	<input type="checkbox"/> <i>Check box if this schedule is not applicable.....</i>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget 				
10	Service or Function (<u>Check all that apply</u>)			Barriers to Implementation	
11	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits				
15	Energy Purchasing	X	X	X	
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance	X	X	X	
20	Investment Pools	X	X	X	
21	Legal Services				
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development				
25	Shared Personnel				
26	Special Education Cooperatives	X	X	X	
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing				
29	Technology Services				
30	Transportation				
31	Vocational Education Cooperatives				
32	All Other Joint/Cooperative Agreements				
33	Other				
34					
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>				
36					
37					
38					
40	<u>Additional space for Column (E) - Name of LEA:</u>				
41					
42					
43					

	F	G	H	I	J	K
1	SOURCING (7-0357)					
2						
3						
4						
5						
6						
7						
8	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9						
10	(Limit text to 200 characters, for additional space use line 33 and 38)					
11						
12						
13						
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15	Illinois Energy Consortium					
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17						
18						
19	CLIC					
20	PMA					
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23						
24						
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26	SASED					
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ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division (N-330)
100 North First Street
Springfield, IL 62777-0001

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
(Section 17-1.5 of the School Code)

School District Name: Naperville Community School District No. 20
RCDT Number: 19-022-2030-26

Description	Funct. No.	Actual Expenditures, Fiscal Year 2019			Budgeted Expenditures, Fiscal Year 2020		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	1,556,681		1,556,681	1,197,585		1,197,585
2. Special Area Administration Services	2330	1,240,382		1,240,382	1,051,895		1,051,895
3. Other Support Services - School Administration	2490	2,241,000		2,241,000	1,885,914		1,885,914
4. Direction of Business Support Services	2510	133,487	0	133,487	237,075	0	237,075
5. Internal Services	2570	303,557		303,557	314,391		314,391
6. Direction of Central Support Services	2610	0		0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		5,475,107	0	5,475,107	4,686,860	0	4,686,860
9. Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)							-14%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2019" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2019.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2020" agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

If line 9 is greater than 5% please check one box below.

- ☐ The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- ☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2019 to ensure inclusion in the Fall 2019 report or postmarked by January 15, 2020 to ensure inclusion in the Spring 2020 report. Information on the waiver process can be found at <https://www.isbe.net/Pages/Waivers.aspx>
- ☐ The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

This page is provided for detailed itemizations as requested within the body of the report.

Type Below.

1.

Audit Check, Item 8.1: The long term debt issued shown on Page 24 includes the issuance of capital leases totaling \$1,097,055 in Cell F49. The capital leases are considered other sources not classified elsewhere, resulting in an irreconcilable difference per the AUDITCHECK tab.

2.

3.

4.

19-022-2030-26

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- ³ Equals Line 8 minus Line 17
- ⁴ May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- ⁶ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).
- ¹² Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)



[Please insert files above]

Instructions to insert word doc or pdf files:

Choose: Insert - Select: Object - Select Create New tab - Select file type Adobe Acrobat or Microsoft Word Document - Select Create from File tab - Select Browse - Select file that you want to embed - Check Display as icon - Select OK.

Note: If you have trouble inserting pdf files, submit as a separate attachments and they will be inserted for you.

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2020 annual budget to be amended to include a "deficit reduction plan" and narrative.					
3	The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<ul style="list-style-type: none"> If the FY2020 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required. 					
5	<ul style="list-style-type: none"> If the Annual Financial Report requires a deficit reduction plan even though the FY2020 budget does not, a completed deficit reduction plan is still required. 					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	228,300,693	34,113,587	13,356,182	975,559	276,746,021
9	Direct Expenditures	217,064,936	25,132,982	12,907,145		255,105,063
10	Difference	11,235,757	8,980,605	449,037	975,559	21,640,958
11	Fund Balance - June 30, 2019	153,144,582	25,311,016	8,593,803	13,151,634	200,201,035
12	<p style="text-align: center; color: blue;">Balanced - no deficit reduction plan is required.</p>					
13						
14						
15						

Audit Checklist

All entries must balance within the individual fund statements and schedules as instructed below. Any error messages left unresolved below, will be returned to the auditor for correction.

1. The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes 34" tab.
2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
4. All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization 33" tab.
5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.
6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
8. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
9. All entries were entered to the nearest whole dollar amount.

Balancing Schedule

Check this Section for Error Messages

The following assures that various entries are in balance. Any out of balance condition is followed by an error message in **RED** and must be resolved before submitting to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance please explain on the itemization page.

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The Single Audit related documents must be completed and attached.	
What Basis of Accounting is used?	ACCRUAL
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 24: Schedule of Long-Term Debt must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P24, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:K33).	ERROR!
Total Long-Term Debt (Principal) Retired (P18, Cells H170) must = Debt Service - Long-Term Debt (Principal) Retired (P24, Cells H49).	OK
9. Page 7 & 8: Other Sources of Funds (L24:L42) must = Other Uses of Funds (P8, L46:L59).	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Tax Levies Page 25, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero.	OK
12. Page 27: The 9 Month ADA must be entered on Line 78.	OK
13. Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.	OK
14. Page 31: SHARED OUTSOURCED SERVICES, Completed.	OK
15. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2019

DISTRICT/JOINT AGREEMENT NAME Naperville Community School District No	RCDT NUMBER 19-022-2030-26	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003910	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Klein Hall CPAs 3957 75th Street Aurora	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 203 W. Hillside Road Naperville 60540		E-MAIL ADDRESS: amace@kleinhallcpa.com	
		NAME OF AUDIT SUPERVISOR Andrew Mace	
		CPA FIRM TELEPHONE NUMBER 630-898-5578	FAX NUMBER 630-225-5128

THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:

- ☐ A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to ISBE (either with the audit or under separate cover).
- ☐ Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- ☐ Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- ☐ Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- ☐ Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- ☐ Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- ☐ Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- ☐ Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- ☐ Corrective Action Plan on LEA letterhead (Title 2 CFR §200.511 (c))

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

- ☐ A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- ☐ A Copy of each Management Letter

Naperville Community School District No. 203

19-022-2030-26

SINGLE AUDIT INFORMATION CHECKLIST

The following checklist is **OPTIONAL**; it is not a required form for completion of Single Audit information. The purpose of the checklist is to assist in determining if appropriate information has been correctly completed within the Annual Financial Report (AFR). This is not a complete listing of all Single Audit requirements, but highlights some of the more common errors found during ISBE reviews.

GENERAL INFORMATION

- ☐ 1. **Signed** and **dated** copies of audit opinion letters have been included with audit package submitted to ISBE.
- ☐ 2. All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.
- ☐ 3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.
- For those forms that are not applicable, "N/A" or similar language has been indicated.
- ☐ 4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
- ☐ 5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.
- Verify or reconcile on reconciliation worksheet.
- ☐ 6. The total value of non-cash **COMMODITIES** has been included within the AFR on the **INDIRECT COSTS** page (ICR Computation 29) on Line 11.
It **should not** be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299.
Those accounts are specific cash programs, not non-cash assistance such as **COMMODITIES**.
- ☐ 7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse
<https://harvester.census.gov/facweb/Default.aspx>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

- ☐ 8. All prior year's projects are included and reconciled to final FRIS report amounts.
- Including receipt/revenue and expenditure/disbursement amounts.
- ☐ 9. All current year's projects are included and reconciled to most recent FRIS report filed.
- Including receipt/revenue and expenditure/disbursement amounts.
- ☐ 10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding,
- discrepancies should be reported as Questioned Costs.
- ☐ 11. The total amount provided to subrecipients from each Federal program is included.
- ☐ 12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):
Project year runs from October 1 to September 30, so projects will cross fiscal year;
This means that audited year revenues will include funds from both the prior year and current year projects.
- ☐ 13. Each CNP project should be reported on a separate line (one line per project year per program).
- ☐ 14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- ☐ 15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- ☐ 16. Exceptions should result in a finding with Questioned Costs.
- ☐ 17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).
- The value is determined from the following, **with each item on a separate line**:
 - ☐ * **Non-Cash Commodities**: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
[Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx](https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx)
 - ☐ * **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**
Districts should track separately through year; no specific report available from ISBE
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
 - ☐ * **Department of Defense Fresh Fruits and Vegetables** (District should track through year)
- **The two commodity programs should be reported on separate lines on the SEFA.**
Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
 - ☐ * Amounts verified for **Fresh Fruits and Vegetables** cash grant program (ISBE code 4240)
CFDA number: 10.582
- ☐ 18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
- ☐ 19. Obligations and Encumbrances are included where appropriate.
- ☐ 20. **FINAL STATUS** amounts are calculated, where appropriate.
- ☐ 21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
- ☐ 22. **All** programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
- ☐ 23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.

Naperville Community School District No. 203
19-022-2030-26
SINGLE AUDIT INFORMATION CHECKLIST

Including, but not limited to:

- ☐ 24. Basis of Accounting
- ☐ 25. Name of Entity
- ☐ 26. Type of Financial Statements
- ☐ 27. Subrecipient information (**Mark "N/A" if not applicable**)
- ☐ * ARRA funds are listed separately from "regular" Federal awards

SUMMARY OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

- ☐ 28. Audit opinions expressed in opinion letters **match** opinions reported in Summary.
- ☐ 29. **All** Summary of Auditor Results questions have been answered.
- ☐ 30. All tested programs **and** amounts are listed.
- ☐ 31. Correct testing threshold has been entered. (Title 2 CFR §200.518)

Findings have been filled out completely and correctly (if none, mark "N/A").

- ☐ 32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.
- ☐ 33. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
- ☐ 34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
- ☐ 35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
- ☐ 36. Questioned Costs have been calculated where there are questioned costs.
- ☐ 37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
- ☐ 38. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.
 - Should be based on actual amount of interest earned
 - Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding
- ☐ 39. **A CORRECTIVE ACTION PLAN, on the LEA's letterhead** has been completed for each finding.
 - Including Finding number, action plan details, projected date of completion, name and title of contact person

Naperville Community School District No. 203
19-022-2030-26

RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2019
Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$ 5,846,231
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 29, Line 11		255,947
Less: Medicaid Fee-for-Service Program		
Revenues 9-14, Line 264	Account 4992	(1,018,391)
AFR TOTAL FEDERAL REVENUES:		\$ 5,083,787

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

Medicaid 4% fee	\$ 13,100
Build America Bonds Interest Reimbursement - not included on SEFA	\$ (296,287)

ADJUSTED AFR FEDERAL REVENUES	\$ 4,800,600
--------------------------------------	---------------------

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 4,800,600

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE:	\$ 4,800,600
--------------------------------	--------------

DIFFERENCE:	\$ -
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Naperville Community School District No. 203
19-022-2030-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2019

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditures/Disbursements			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
					Year 7/1/17 to 6/30/18 (C)	Year 7/1/18 to 6/30/19 (D)	Year 7/1/17 to 6/30/18 (E)	Year 7/1/18 to 6/30/19 (F)	Year 7/1/18-6/30/19 Pass-Through to Subrecipients			
Child Nutrition Cluster												
United States Department of Agriculture												
National School Lunch Program	(M)	Illinois State Board of Education	10.555	18-4210-00	913,386	184,301	913,386	184,301			1,097,687	N/A
National School Lunch Program	(M)	Illinois State Board of Education	10.555	19-4210-00		891,120		891,120			891,120	N/A
School Breakfast Program		Illinois State Board of Education	10.553	18-4220-00		-		-			-	N/A
School Breakfast Program		Illinois State Board of Education	10.553	19-4220-00		-		-			-	N/A
Special Milk Program	(M)	Illinois State Board of Education	10.556	18-4215-00	5,796	801	5,797	800			6,597	N/A
Special Milk Program	(M)	Illinois State Board of Education	10.556	19-4215-00		5,325		5,325			5,325	N/A
Child and Adult Care		Illinois State Board of Education	10.558	18-4226-00		-		-			-	N/A
Child and Adult Care		Illinois State Board of Education	10.558	19-4226-00		-		-			-	N/A
Commodities	(M)	Illinois State Board of Education	10.555	18-4999-00	238,895	-	238,895	-			238,895	N/A
Commodities	(M)	Illinois State Board of Education	10.555	19-4999-00		217,017		217,017			217,017	N/A
Fresh Fruits and Vegetables (DoD)	(M)	Illinois State Board of Education	10.582	18-4240-00	30,444	-	30,444	-			30,444	N/A
Fresh Fruits and Vegetables (DoD)	(M)	Illinois State Board of Education	10.582	19-4240-00		38,930		38,930			38,930	N/A
Total United States Department of Agriculture					1,188,521	1,337,494	1,188,522	1,337,493	-	-	2,526,015	
Total Child Nutrition Cluster					1,188,521	1,337,494	1,188,522	1,337,493	-	-	2,526,015	
Special Education (IDEA) Cluster												
Department of Education												
IDEA - Flow Through		Illinois State Board of Education	84.027	18-4620-00	3,275,083	-	3,275,083	-			3,275,083	3,461,875
IDEA - Flow Through		Illinois State Board of Education	84.027	19-4620-00		2,064,640		2,129,764			2,129,764	3,711,374
IDEA - Room & Board		Illinois State Board of Education	84.027	18-4625-00	133,768	14,863	-	148,631			148,631	N/A
IDEA - Room & Board		Illinois State Board of Education	84.027	19-4625-00		109,974		109,974			109,974	N/A
IDEA - Flow Through Pre-School		Illinois State Board of Education	84.173	18-4600-00	106,519		106,519				106,519	114,378
IDEA - Flow Through Pre-School		Illinois State Board of Education	84.173	19-4600-00		22,631		22,631			22,631	102,273
Total Department of Education					3,515,370	2,212,108	3,381,602	2,411,000	-	-	5,792,602	

Naperville Community School District No. 203
19-022-2030-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2019

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditures/Disbursements			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
					Year 7/1/17 to 6/30/18 (C)	Year 7/1/18 to 6/30/19 (D)	Year 7/1/17 to 6/30/18 (E)	Year 7/1/18 to 6/30/19 (F)	Year 7/1/18-6/30/19 Pass-Through to Subrecipients			
Total Special Education (IDEA) Cluster					3,515,370	2,212,108	3,381,602	2,411,000	-	-	5,792,602	
Other Programs												
Department of Education												
Title I - Low Income	(M)	Illinois State Board of Education	84.010	18-4300-00	996,938	147,486	996,938	147,486			1,144,424	1,184,485
Title I - Low Income	(M)	Illinois State Board of Education	84.010	19-4300-00		417,356		777,515			777,515	1,329,520
Title I - Low Income - Delinquent Priv		Illinois State Board of Education	84.010	18-4306-00		-		-			-	
Title I - Low Income - Delinquent Priv		Illinois State Board of Education	84.010	19-4306-00		-		-			-	
Title II - Teacher Quality		Illinois State Board of Education	84.367	18-4932-00	281,893	5,812	281,893	5,812			287,705	303,064
Title II - Teacher Quality		Illinois State Board of Education	84.367	19-4932-00		143,558		143,558			143,558	319,724
Title III - Language Instruction Programs		Illinois State Board of Education	84.365	18-4909-00	44,119	45,808	44,119	45,808			89,927	134,290
Title III - Language Instruction Programs		Illinois State Board of Education	84.365	19-4909-00		20,556		20,556			20,556	163,563
Title III - Immigrant Education Program		Illinois State Board of Education	84.365	18-4905-00	9,832	34,075	9,832	34,075			43,907	68,868
Title III - Immigrant Education Program		Illinois State Board of Education	84.365	19-4905-00		2,888		2,888			2,888	89,761
Title IV - 21st Century		Illinois State Board of Education	84.287	18-4421-00		-		-			-	
Title IV - 21st Century		Illinois State Board of Education	84.287	19-4421-00		-		-			-	
Professional Development for Arts Educators		Illinois State Board of Education	84.351	18-4998-00		-		-			-	
Professional Development for Arts Educators		Illinois State Board of Education	84.351	19-4998-00		-		-			-	
CTE - Perkins		DuPage Area Occupational Ed	84.048	18-4745-00	36,259	9,426	45,685	-			45,685	N/A
CTE - Perkins		DuPage Area Occupational Ed	84.048	19-4745-00		45,539		45,539			45,539	N/A
Race to the Top		Illinois State Board of Education	84.413	18-4901-00		-		-			-	
Race to the Top		Illinois State Board of Education	84.413	19-4901-00		-		-			-	
Preschool Expansion		Illinois State Board of Education	84.419	18-4902-00		-		-			-	
Preschool Expansion		Illinois State Board of Education	84.419	19-4902-00		-		-			-	
DORS STEP		Illinois Department of Healthcare and Family Services	84.126	18-4950-00	50,974	-	50,974	-			50,974	N/A

Naperville Community School District No. 203
19-022-2030-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2019

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditures/Disbursements			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
					Year 7/1/17 to 6/30/18 (C)	Year 7/1/18 to 6/30/19 (D)	Year 7/1/17 to 6/30/18 (E)	Year 7/1/18 to 6/30/19 (F)	Year 7/1/18-6/30/19 Pass-Through to Subrecipients			
DORS STEP		Illinois Department of Healthcare and Family Services	84.126	19-4950-00		56,046		56,046			56,046	N/A
Total Department of Education					1,420,015	928,550	1,429,441	1,279,283	-	-	2,708,724	
Federal Highway Administration												
Safe Routes to School		Illinois Department of Transportation	20.205			-		-			-	
Safe Routes to School		Illinois Department of Transportation	20.205			-		-			-	
Total Federal Highway Administration					-	-	-	-	-	-	-	
Department of Health and Human Services												
Medical Assistance Program		Illinois Department of Healthcare and Family Services	93.778	18-4991-00	376,388	-	376,388	-			376,388	N/A
Medical Assistance Program		Illinois Department of Healthcare and Family Services	93.778	19-4991-00		327,485		327,485			327,485	N/A
Teen Reach		Illinois Department of Healthcare and Family Services	93.558			-		-			-	
Teen Reach		Illinois Department of Healthcare and Family Services	93.558			-		-			-	
Total Department of Health and Human Services					376,388	327,485	376,388	327,485	-	-	703,873	
Total Other Programs					1,796,403	1,256,035	1,805,829	1,606,768	-	-	3,412,597	
TOTAL FEDERAL AWARDS					6,500,294	4,805,637	6,375,953	5,355,261	-	-	11,731,214	

(M) Program was audited as a major program as defined by §200.518.
The accompanying notes are an integral part of this schedule

Naperville Community School District No. 203

19-022-2030-26

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

Year Ending June 30, 2019

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Naperville CUSD No. 203 and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Indirect Facilities & Administration costs⁶

Auditee elected to use 10% de minimis cost rate?

YES

X NO

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, Naperville CUSD No. 203 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
N/A		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by **Naperville CUSD No. 203** and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:

\$217,017

OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES

\$38,930

Total Non-Cash

\$255,947**Note 5: Other Information**

Insurance coverage in effect paid with Federal funds during the fiscal year:

Property

\$0

Auto

\$0

General Liability

\$0

Workers Compensation

\$0

Loans/Loan Guarantees Outstanding at June 30:

\$0

District had Federal grants requiring matching expenditures

No

(Yes/No)

** The amount reported here should match the value reported for non-cash Commodities on the Indirect Cost Rate Computation page.

⁵ This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (§200.510 (b)(6))

⁶ The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

Naperville Community School District No. 203
19-022-2030-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified
(Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES X None Reported
- Noncompliance material to the financial statements noted? YES X NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES X None Reported

Type of auditor's report issued on compliance for major programs: Unmodified
(Unmodified, Qualified, Adverse, Disclaimer⁷)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)? YES X NO

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
10.555, 10.556, 10.582	Child Nutrition Cluster	1,337,493
84.010	Title I - Low Income	925,001
	Total Amount Tested as Major	\$2,262,494

Total Federal Expenditures for 7/1/17-6/30/18

\$5,355,261

% tested as Major

42.25%

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00

Auditee qualified as low-risk auditee? X YES NO

⁷ If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program.
Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

⁸ Major programs should generally be reported in the same order as they appear on the SEFA.

⁹ When the CFDA number is not available, include other identifying number, if applicable.

¹⁰ The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list

the name of the cluster.

Naperville Community School District No. 203
19-022-2030-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹

2019- N/A

2. THIS FINDING IS:

☐

New

☐

Repeat from Prior Year?

Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

¹¹ A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2018 would be assigned a reference number of 2018-001, 2018-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

¹² Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

¹³ See §200.521 *Management decision* for additional guidance on reporting management's response.

Naperville Community School District No. 203
19-022-2030-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER: ¹⁴	2019- <u>N/A</u>	2. THIS FINDING IS:	<input type="checkbox"/> New <input type="checkbox"/> Repeat from Prior year? Year originally reported? _____
3. Federal Program Name and Year: _____			
4. Project No.: _____		5. CFDA No.: _____	
6. Passed Through: _____			
7. Federal Agency: _____			
8. Criteria or specific requirement (including statutory, regulatory, or other citation)			
9. Condition ¹⁵			
10. Questioned Costs ¹⁶			
11. Context ¹⁷			
12. Effect			
13. Cause			
14. Recommendation			
15. Management's response ¹⁸			

¹⁴ See footnote 11.

¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).

¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4).

¹⁷ See footnote 12.

¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Naperville Community School District No. 203
19-022-2030-26
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2019

[If there are no prior year audit findings, please submit schedule and indicate **NONE**]

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
None		

When possible, all prior findings should be on the same page

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.